

App E 1A 4

Previous References

✓
1945-46
(ml)

File No 107-45

Serial Nos 4849

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

- tw -

Part B for

mayab

SUBJECT

Levy of the Terminal tax on Cocoa-
nuts and Copra exported out-
of the Tiphne town municipality

12708 - 15757us

To D C T Munk

Issues instructions in
regard to the _____

1/2

Letter No Ab C 2193 / 64 us 2 12 4-45-
 from the Minister of Agriculture
 to the Ministry of Finance and Economy
 regarding the export of coffee beans
 and the export of coffee beans
 and the export of coffee beans

The Minister of Agriculture
 has requested the Ministry of Finance
 to issue a license for the export of
 coffee beans at the rate of 3 per kg
 and at the rate of 10 per kg of 76 1/2 lbs

4) There is already an action duty
 on the export of these articles. Yet, to
 think of ~~an~~ a terminal tax
 is too much.

Subsequent

29/4-53) The committee has suggested
 the levy of action on coffee beans

coffee beans. It may be
 ascertained as to why
 a permit for should be levied up
 on the two commodities while action
 is levied on other articles. Why action may
 not be levied as suggested by the committee

8/8/53

4) Subsequent to a draft of the report

12/5

5) 17/1/53

211462 - 2.26.54 - 2.28.54 - 2.28.54

Notes contain annexes
 6/11/53

From the D.C. Transport Co.

No. A62-193/44 & 9/8/45

includes certain information
subls

The reasons as to why the
District Municipal Council
propose to levy a Terminal
Tax of 3 pence per Railway man
on coconuts and of ^{Revised} 1-0 per
man of 9-6 1/2 lbs on cofra are
given in the D.C.'s report now received.

In the circumstances stated,
the proposal to levy Terminal
Tax on the articles at the rates referred
to is submitted for orders with
reference to para 3 supra.

On 29/8/45 J.A. Smith better ending
for further information is put up

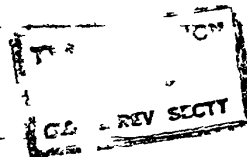
Issue
for
10/11/46

To,

the D.C. Transport Co.

26-925-8-15-1-46

calls for certain information sent from
R



1174 / 6513

Letter No 46 c 2193/44-45 d/12-3-46 from the Dy Commr
Thiruvanthi 26, furnishing the information

11) A list of articles on which octon is levied in the
Tiptur Town melf & the income derived therefrom
for the last three years is contained in the statement
flagged "B" From the statement it is seen
that the income in this behalf is on the increase

It is stated that terminal tax ~~on exports~~
of ~~Exports of Coconuts~~ is proposed to be levied
on exports of Copra & Coconuts on which
no octon is ~~being~~ levied

It is also reported that no objections have been
received in response to the notification
calling for objections for the proposed levy &
enhancement of toll

"K" The enhancement of the toll has been sanctioned
in G.O. No 8260/mel 110-44-41 d/20-2-45

~~with~~ Action is stated to have been taken on all
the points suggested by the Asst Comptroller for
improving the finances of the melf

The Dy Commr requests sanction to levy terminal
tax on Copra & Coconuts exported from out of the
town both by Road & Rail

sub for orders

1118 / 5/4 12) octon is levied in the
Several articles specified in Sl. B
in the Tiptur Municipality no octon

6513 ✓
 as levied on Cocoanut & Dry
 Cocoanut Its levy was suggested
 to the M.C. by the Post-Comptroller
 (i.e.) the M.C. of option while
 considering the subject, have suggested
 that a terminal tax (infructus)
 be levied on ^{the copra & cocoanut} (under sec 61 (b) (v) & (vi) of
 the Mysore Taxes Act 1933, it is
 laid down in the proviso that

✓ 14) The terminal tax and an octroi shall
 not be in force in any M.C. at the
 same time. This was pointed out to the M.C. but
 they say that the conditions required under
 sec 61 (a) & (b) (v) of the Act are
 satisfied. This is not correct.

15) The proposal made by the Taxation
 M.C. is contrary to the provisions
 of the Act. Therefore be
 approved. The D.C. Taxation
 will be notified. ^{as per} ^{the} ^{order}
 Rev. Secy. ^{to} ^{the} ^{Govt.}

6513 ml 107-45

16) Please put up a draft letter
Explaining how the procedure
taken up by the Hq is
incorrect & pointing out that
(resolution) it needs revision

17) Send it through Law
DC 12/4/
S/P please 2/19/46

18) Subd with a draft letter for appl

11/18
24/4

19) Subd 28/12/45
pl revise & put up for
25/12/45

20) Revised Draft subd
M
26/4

Review by Law
26/4/46
for removal before
issue Law
27/4/

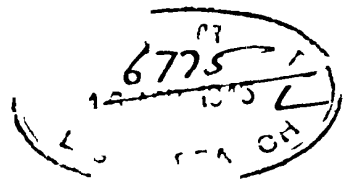
Minister for Agr)

26.49 To The Dy Commr & Amr 26 3/1
MO 2 (2700) 8/15-5-46

Issues instructions in the matter

15
19/5

18800 Law
6/5/46
2/1/46



No A6 C 2193/44-45

Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Date: 1, Tumkur, the 12th April '45

To

The Secretary to Govt of Mysore,
Law Department, Bangalore

h S G

Re Levy of terminal tax on cocoanuts and copra exported
out of the limits of Tiptur Town Municipality

13-4-45
Sir,

=====

In forwarding herewith in original, the records
received from the President Town Municipal Council, Tiptur,
on the above subject, I have the honor to state as follows -

The proposal of the Municipal Council to the levy
of terminal taxes on cocoanuts and copra at the rates noted
in the margin*, received with President's letter No H C 46/

* Cocoanuts 0-0-3 per Railway maund / 44-45 dated 21st
Copra 0-1-0 per maund of 96½ lbs /
----- September 1944

was returned to the President with the observation as to how
the Council proposes to meet certain difficulties and complica-
tions pointed out by this office in this behalf

The President now states that the matter was again
placed before the Council at their meeting held on 13-2-45
when all the points raised in this office letter were duly
considered at the meeting. The Council have again resolved
to obtain sanction of Government to the proposed levy of
terminal taxes on the said commodities exported out of the
limits of the Tiptur Municipality

As the required formalities have been observed and
as objections have not been received from anyone to the levy
of the said terminal taxes on the commodities referred to above
within the prescribed period, I request that sanction of Govern-
ment may be kindly obtained to the resolution of the Council
to levy terminal taxes on the said commodities. By the levy of

the

the said taxes the Council anticipates an annual
income of Rs 12,000/-

I have the honor to be,
SIR,
Your most obedient servant,

M. A. Shrivastava
for Deputy Commissioner, (Absent from office)
Tumkur District
2

AD 12/4

L. 6975-

Government of His Highness The Maharaja Of Mysore

Copy of letter No 6150 S L A C dated the 8th February 1944 from the Assistant Controller Local Audit Circle Chikmoga to the Deputy Commissioner, Tumkur District Tumkur

Sir,

I have the honour to state that during the audit of the accounts of Tiptur Town Municipality for 1941-42, the Local Auditor has made the following observations which seem to deserve immediate consideration in the interests of the Municipal Revenues and also to have a procedure in conformity with that in vogue in other Municipalities

1) Dry and fresh cocoanuts as well as jaggery are being brought to Tiptur Town in large quantities and octroi duty is not ~~taxed~~ levied on them as is done in other Municipalities

2) At present the shandy is allowed to take place in the Town itself and there is no revenue from shandy on account of this. A separate maidan for this purpose may be allotted and ground rents levied so that Municipal revenue may be improved and facilities and comfort created both to the seller as well as to the buyer as is in vogue in other places

3) The toll ~~tax~~ levied on laden carts is 0-3-0 as against 0-4-0 levied in other Town Municipalities. By enhancing the rate the toll revenue will be improved by 33 % of the income on laden carts. Carts passing through the town to other places are not being controlled by issue of through passes at one gate and recovering them at the other gate. As there is the risk of loss of toll revenue, through pass system may be introduced

4) The right of slaughter is not being auctioned nor is any tax levied on the animals brought into the town for the purpose of slaughter. The Municipality has been losing revenue on account of this omission

Sd/
Assistant Controller,

Memo

Forwarded with compliments to the President Tiptur Town Municipal Council for early necessary action and return a along with his replies on the observations made by the Assistant Comptroller

P T O

Controller

5d/- H Madhavan Rao,
Deputy Commissioner,
Tadur District.

"Copy"
K. Raghavulu,
President
Tadur Town Hall -

6975-

L 11469

26/5/43

Levy of ^{an} terminal tax on coconuts and
Copra exported out of the limits of Zaphar
Municipality

To Mr De Zaphar Durr

Sir,

With reference to your letter No AB C 2193/44-
45 D 12 4 45 on the above subject, I am
am directed to state that the Commissioner has
suggested the levy of octroi on coconuts, copra
and passery & to enquire ~~about~~ why a terminal
tax should be levied only on the two commodities
while octroi is levied on ^{the} other articles ^{in the locality}
Why octroi ^{on the said articles} may not be levied as suggested
by the Commissioner
The records accompany

Shareen


2 Dec 1943
12/5-

Controller:

Sd/- N. Jadhavani Rao.

6975-

No A6 C 2193/44-45

Office of the Deputy Commissioner
Tumkur District,
Dated, Tumkur the 9th August 1945

To

Mr. P. S. Rao
The Additional Secretary
to the Government of Mysore,
Bangalore



Re Levy of terminal taxes on cocoanuts
and copra exported out of the limits of
Tiptur Town Municipality
===

With reference to your letter No L 11462 dated 26-5-45 on the above subject I have the honour to forward herewith the original, the records received from the President Town Municipal Council Tiptur and to request that sanction of Government may be kindly obtained to the levy of terminal taxes on the commodities as already resolved by the Council as the income expected to be realised therefrom would be more under terminal taxes due to heavy exports outside the State than under Octroi as the local consumption of these commodities would be less when compared with the exports and also it would be easy to enforce the tax and to collect the same at the Railway head

I have the honour to be,
Sir,
Your most obedient servant,

PR

h. v. Sagar Rao
Deputy Commissioner,
Tumkur District
9/8/45

Controller

Sd/- N Adhavan Rao,

recd 2 6975-
18-1-46

To

The D.C. Smoking Club

Sir,

With reference to your
letter the Council ending
with your letter no. 16
2193/44-45 of 5 & 15

re levy of several frags
on accounts therein collected
during the month of the
Tipton month, I

am directed to enquire the
names of articles collected
other is now being in
the land off, together with
the rate of levy & the
income derived therefrom
during each of the last three
years

In this connection I am
also to invite your attention

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No *L-6975*

Dated Bangalore *18* JANUARY 1946

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
REVENUE DEPARTMENT

TO

The Deputy Commissioner,
Tumkur District,
T U M K U R

Sir,

With reference to the correspondence ending with your letter No Al C 2193/44-45 dated 9th August 1945 re levy of terminal taxes on cocoanuts and copra exported out of the limits of the Tiptu Town Municipality, I am directed to enquire the names of articles on which octroi is now levied in the said Municipality, together with the rate of levy and the income derived therefrom during each of the last three years

In this connection I am also to invite your attention to the proviso under section 61 (b) (v) of the Mysore Town Municipalities Act, 1933, according to which a terminal ^{tax} and an octroi shall not be in force in any Municipality at the same time and to request to be informed whether the present proposal would not be in conflict with the above provision of law and what special difficulty there is for levying any octroi on the copra or cocoanuts imported into the Municipal limits

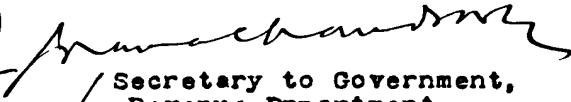
I am also to point out that, under section 62 (a) ¹(b) of the Act, the rules for the levying of the tax should also be published simultaneously and this does not appear to have been done. Draft rules, if any, framed in this behalf may also be submitted to Government

It is observed from the Asst Comptroller's letter No 615 S L A C dated 8th February 1944 addressed to you that other sources of increasing the Municipal revenues at the place are also suggested, such as holding the shandy in a separate shandy maiden outside the

town and the levy of octroi on sheep and goats brought for slaughter into the Municipal limits and the disposal by auction of the right of slaughter of animals It may be kindly stated whether action has been taken on these points by the Municipal Council and if so, what the result is may be kindly intimated

Records accompany for reference and retransmission

I have the honour to be,
Sir,
Your most obedient servant,

TCS *supp* 
Secretary to Government,
Revenue Department
file

MAP/ 2

ml 107-45-48-

No A6 C 2193/44-45

Enc 1 file

6513
Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 12th March 1946

From

Mir Saifdar Hussain, Esq , B.A ,
Deputy Commissioner,
Tumkur District, Tumkur

J.B Mallaradhya, Esq , M.A ,
Secretary to the Govt of Mysore,
Revenue Dept:, Bangalore.

Sir,

Subject:- Levy of terminal tax on copra and cocoanuts
exported from Tiptur town Municipal limits

--

15/3
With reference to your letter No L 6975/R dated 18th
January 1946 calling for certain particulars on the above subject,
I have the honor to forward herewith the file of correspondence
ending with the Tiptur Town Municipal President's letter No H C
46/43-44 dated 12-2-1946 and to state as follows -

As desired in your letter a list of articles on which
octroi is being levied and the income therefrom for the past three
years received from the President is enclosed

As regards the levy of terminal tax on the exported copra and
cocoanuts, the President reports that the Council have resolved to
levy the terminal tax on exports (of copra and cocoanuts) on which
octroi
no ~~octroi~~ is being ~~levied~~ levied and that the conditions required
under Section 61 (a) (b) V of the Town Municipal Act-1933 are
satisfied

It is further stated that as per Section 62 (a) and (b) of
the Town Municipal Act -1933, publication of the proposed levy and
enhancement of toll have been duly published as per notification
dated 18-5-1944 and that no objections were received to the proposal
The President states that the enhanced toll levy has been sanctioned
in G O No L 8260/M1 1010-44-41 dated 20-2-1945

As regards the suggestion made by the Assistant Comptroller
for improving the Municipal revenues the President reports that the
Council have resolved to lay out a shandy maidan for which acquisition

acquisition proceedings have been taken in hand He further states that the Council have in view the levy of octroi on sheep and goats, that come to the town and that the construction of a slaughter house and mutton stall are also proposed Thus it could be seen that the Municipal Council have taken action on all the points observed by the Assistant Comptroller to increase the Municipal revenue

I, therefore request that sanction of Government may kindly be obtained to the resolution of the Municipal Council in the matter of levying terminal tax on copra and cocoanuts exported from out of the town both by road and rail

I have the honor to be,
sir,
Your most obedient servant,

W. J. J. J. J.
Deputy Commissioner,
Tumkur District.

AD 12/3

Appendix G-11

SUBJECT

22/12/45

Diary No of letter replied to - *6513*

Section *ml*
File No *107-45*
Serial No *49*

General and Revenue Secretariat
()
the 194

No *L 12708*
To *-- W/O R*
The Deputy Commr,
Tumkur Dt

Date of issue *15-5-46 L.*

Signed by *M. S. R.*

With reference to the correspondence ending with letter no Ab C 2193/44-45 of 12.3.46 in the matter of the levy of terminal tax on copra & coconuts exported from the Tiptur Town Municipality. I am directed to state that the Municipal Council is already levying octroi on certain articles eg betel leaves, sugar, etc &

with the limits of

List of enclosures

Copied by

Examined by

that

their present proposal to levy
a terminal tax on coconuts
is unacceptable, ^{in view of the} ~~fact~~ proviso

to ~~repeal~~ Section 61(6)(v) of the Income
Tax Ordinances Act 1933 which is mandatory

and therefore to request that the resolution may be
reversed so as to give effect to the suggestion of Mr. [unclear]
records accompany I have the
to levy octroi on
coconuts,
providing for reports
in the [unclear], if
needed

from Mr. [unclear]

As the levy of the
octroi & terminal tax
is one & the same thing
it cannot be possible

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYS.

General and Revenue Secretariat

No *L 12708/W-10* *18* Bangalore *18*, May 1946.

From *Sul 107-us-49*
The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department

To
The Deputy Commissioner,
Tumkur District.

Sir,

With reference to the correspondence ending with your letter No. A6.C.2193/44-45 dated 12th March 1946 in the matter of the levy of terminal tax on copra and cocoanuts exported out of the limits of the Tumkur Town Municipality, I am directed to state that the Municipal Council is already levying octroi on certain articles i.e., betel leaves, sugar etc., and that their present proposal to levy a terminal tax on cocoanuts is unacceptable as the levy of both octroi and terminal tax in one and the same municipality cannot be permitted in view of the proviso to Section 61 (b) (v) of the Mysore Town Municipalities Act 1933 which is mandatory.

I am therefore to request that the resolution may be revised so as to give effect to the Assistant Comptroller to levy octroi on cocoanuts, providing for refunds in the bylaws, if need be

Records accompany.

I have the honour to be,
Sir,
Your mos. obedient servant,

(Draft) *for*
for Secretary to Government,
Revenue Department

RS